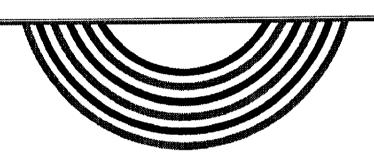


PARTNERS



Partnership In Maximizing Category Profit

Pine Lesser

Program Period: January - June, 1996



Pine Lesser Potential Annual Program Earnings

Earnings Per Carton	Potential Payout
\$.03 (info. only)	\$8,292.00
\$.11 (info./maintain SOM)	\$30,405.00
\$.21 (RJR/realistic payout)	\$58,047.00
\$.44 (Max Payout)	\$121,622.00



Recommendations to Achieve Plan

- Pack and send out VAP promotions as soon as product/displays arrive.
- Pack and sell DPC promotions to agreed targeted accounts.
- Provide promotional allowances to sales people/telemarketers to sell DPC to targeted accounts.
- Continue to black line and sticker product
 for prebooked orders.



